

Pollution Control

Sales &
Use tax
notice
#04-22[Public Chapter 924 \(2004\)](#)

Effective June 7, 2004, Public Chapter 924 amends Tenn. Code Ann. Section 67-6-346 relative to the sales and use tax credit or refund available for purchases of qualified pollution control equipment.

Public Chapter 924 clarifies that the sales and use tax pollution control credit contained in Tenn. Code Ann. Section 67-6-346 applies to purchases of equipment and other items used primarily to treat pollution created by the taxpayer. **The credit provided does not apply to taxpayers that primarily process, treat, or control pollution created by others.**

A refund or credit is available for 100% of the sales and use tax paid with respect to any system, method, improvement, structure, device, or appliance that is required and primarily used to bring the purchaser into compliance with federal, state, or local pollution control laws or regulations.

Taxpayers may apply for the pollution control exemption by completing the Application for Qualified Pollution Control (RV-F1303210), which can be obtained on the Department of Revenue's Web site. Upon approval, taxpayers will be issued a pollution control exemption certificate and may then apply directly to the Department of Revenue for the refund or credit.

Applications should be submitted to the Taxpayer Services Division, Andrew Jackson State Office Building, Nashville, Tennessee 37242, or emailed to TN.revenue@state.tn.us.

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600.

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